if the total extent of the land owned by such person does not exceed two standard acres and if such person has no other means of livelihood :

Provided that the exemption under this section shall apply only if such person opts for such exemption. Such option shall be intimated to the authorised officer in such manner and within such time as may be prescribed.

28. *Act to override other laws.*—The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in the Tamil Nadu Cultivating Tenants Protection Act, 1955 (Tamil Nadu Act XXV of 1955) or Chapter III of the Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 (Tamil Nadu Act 57 of 1961) or any other law for the time being in force, custom, usage or contract.

இணைப்பு IV

[267 ஆம் பக்கத்தில் இனம் 4(2)க்கான அடிக்குறிப்பைக் காண்க.]

L.A. Bill No. 12 of 1973.

(As passed by the Assembly)

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fourth Year of the Republic of India as follows :—

1 *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1973.

(2) (*a*) Clauses (*a*) and (*b*) of section 2 shall be deemed to have come into force on the 23rd February 1973.

(*b*) Clause (*c*) of section 2 shall be deemed to have come into force on the 21st February 1973.

(*c*) Clause (*d*) of section 2 shall be deemed to have come into force on the 10th March 1971.

2 *Amendment of First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) :—

(*a*) in the entries relating to item 1, in column (2), after the words "parts thereof", the words "and typewriter ribbons" shall be added ;

(*b*) in the entries relating to item 9, in column (2), for the words "and records", the words "gramophone records and gramophone needles" shall be substituted ;

(*c*) after item 55 and the entries relating thereto, the following item and entries shall be inserted namely :—

"55-A Rear Dumps, Loaders, Scrapers, Forklift Trucks and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part, tyres (including pneumatic tyres) and tubes ordinarily used for the above (whether or not such tyres and tubes are also used for other vehicles), and articles (excluding batteries) adapted for use generally as parts and accessories of the above.	At the point of first sale in the state.	9" ;

(*d*) items 71 and 72 shall be renumbered as items 72 and 73 respectively ;

(*e*) after item 73 as so renumbered, the following item and entries shall be added, namely :—

"74—Rubber	At the point of first purchase in the State.	5".

I certify that this is a Money Bill.

P. SEENIVASAN,
Deputy Speaker, Tamil Nadu Legislative Assembly

Fort St. George,
Madras-9.
3rd *April* 1973.